

MEMO

DATE: September 15, 2005
TO: Administration Committee and Regional Council
FROM: Heather Copp, Chief Financial Officer
(213) 236-1804, copp@scag.ca.gov
RE: Monthly Report for August 2005

Information Only

Background: This report contains budget and expenditure data as of August 31, 2005.

Budget and Expenses: The SCAG Agency-Wide and General Fund financial reports are attached. This financial data is directly exported from the SAP system. The Agencywide report is all inclusive of the OWP, General Fund, Indirect Cost and Fringe Benefits. We have categorized the accounts in the Agency-Wide report to give you a 'Big Picture'. These categories are summarized below and detailed on the following pages.

Percent of year: 17%

Category	Budget	YTD Expend	Balance	Percent Spent
Staff	9,532,139	1,117,332	8,414,806	12%
Consultant	12,266,918	71,671	12,195,247	1%
Sub Regions	1,952,087	-	1,952,087	0%
Direct Costs	4,560,304	632,467	3,927,837	14%
Fringe Benefits	3,717,103	744,301	2,972,802	20%
Other	3,761,884	0	3,761,884	0%
Total	35,790,435	2,565,771	33,224,663	7%

August Highlights

- Prepared and sent the final FY 05 SCAG requisition to Caltrans.
- Prepared the FY 05 Report of Expenditures and sent it to Caltrans by the August 31 due date.
- Started new year with \$2.7 million cash working capital versus \$4.6 million at the end of August.
- SCAG's improved cash flows resulted in not having to borrow from the Bank Line of Credit since August 2004.

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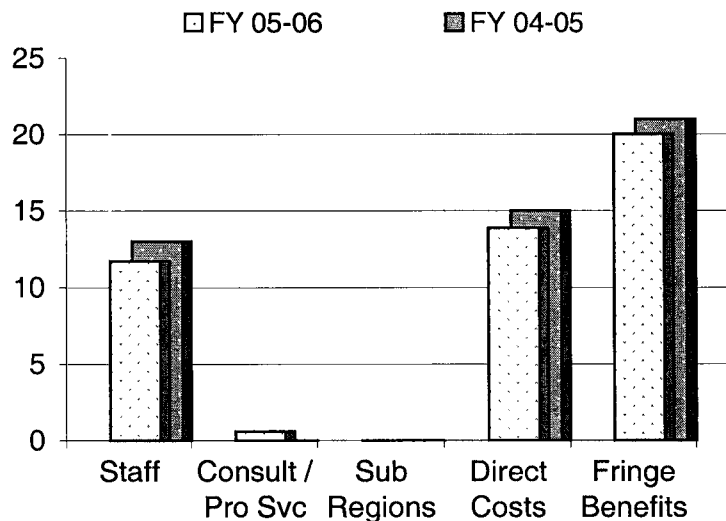
**Budget v. Actual and Encumbrances
Through August - 17% of Year**

	Budget	Yr to Date Expenditures Thru Aug	Balance	Pct of Bud	Encum- brances	YTD Expenditures Plus Encumbrs	Balance	Pct of Bud
Staff								
Salaries	9,293,745	1,091,130	8,202,614	12%	-	1,091,130	8,202,614	12%
Temporary Help	238,394	26,202	212,192	11%	205,748	231,950	6,444	97%
	9,532,139	1,117,332	8,414,806	12%	205,748	1,323,080	8,209,058	14%
Consultant / Professional Services								
SCAG Consultant	11,818,938	71,671	11,747,267	1%	5,909,654	5,981,325	5,837,613	51%
Legal Services	435,000	0	435,000	0%	75,000	75,000	360,000	17%
Professional Services	12,980	0	12,980	0%	-	0	12,980	0%
	12,266,918	71,671	12,195,247	1%	5,984,654	6,056,325	6,210,593	49%
Sub Regions								
Subregional Consultant	820,464	0	820,464	0%	156,315	156,315	664,149	19%
Subregional Staff Projects	1,131,623	0	1,131,623	0%	963,417	963,417	168,206	85%
	1,952,087	-	1,952,087	0%	1,119,732	1,119,732	832,355	57%
Direct Costs								
Internet Access Fees	3,000	150	2,850	5%	1,647	1,796	1,204	60%
Software Support	111,988	54,849	57,139	49%	16,918	71,766	40,222	64%
Hardware Support	29,825	2,989	26,836	10%	20,642	23,631	6,194	79%
Software Purchases	30,000	3,956	26,044	13%	13,512	17,469	12,531	58%
Office Rent - Main Office	1,200,807	212,601	988,206	18%	878,466	1,091,067	109,740	91%
Office Rent - Satellite Office	40,000	9,796	30,204	24%	26,725	36,521	3,479	91%
Equipment Leases	491,270	56,486	434,784	11%	363,609	420,095	71,175	86%
Equipment Repairs	82,640	250	82,390	0%	8,744	8,994	73,646	11%
Insurance	179,000	180,207	(1,207)	101%	-	180,207	(1,207)	101%
Payroll and Bank Process Fee	32,100	2,888	29,212	9%	-	2,888	29,212	9%
Office Supplies	110,000	4,360	105,640	4%	88,284	92,644	17,356	84%
Office Maintenance	-	-	-	0%	-	-	0	0%
Small Office Purchase	337,000	21,561	315,439	6%	6,041	27,603	309,397	8%
Telephone Charges	169,508	4,127	165,381	2%	452	4,579	164,929	3%
Postage and Delivery	80,000	16,371	63,629	20%	930	17,301	62,699	22%
SCAG Memberships	66,575	0	66,575	0%	49,816	49,816	16,759	75%
Professional Memberships	8,240	725	7,515	9%	390	1,115	7,125	14%
Resource Materials and Subs	38,800	4,493	34,307	12%	10,265	14,758	24,042	38%
Depreciation - Furniture	10,000	0	10,000	0%	-	0	10,000	0%
Depreciation - Computer	39,270	0	39,270	0%	-	0	39,270	0%
Capital Outlay	44,000	-	44,000	0%	-	0	44,000	0%
Recruitment Notices	20,000	3,373	16,627	17%	7,259	10,631	9,369	53%
Public Notices	25,000	2,866	22,134	11%	3,134	6,000	19,000	24%
Staff Training	125,000	6,981	118,019	6%	95,379	102,361	22,640	82%
RC & Committee Meetings	20,000	968	19,032	5%	10,645	11,613	8,387	58%
RC Retreat	15,000	-	15,000	0%	-	-	15,000	0%
RC General Assembly	15,000	-	15,000	0%	-	-	15,000	0%
Other Meeting Expense	28,500	50	28,450	0%	3,550	3,600	24,900	13%
Miscellaneous	206,030	3,694	202,336	2%	6,505	10,199	195,831	5%
RC Meeting Stipends	140,000	13,515	126,485	10%	-	13,515	126,485	10%
Letter of Credit Interest	100,000	0	100,000	0%	-	0	100,000	0%
Caltrans Rapid Pay Fees	1,000	150	850	15%	-	150	850	15%
Cash Contributions to Projects	285,632	0	285,632	0%	-	0	285,632	0%
Printing	140,913	0	140,913	0%	3,637	3,637	137,276	3%
Travel	210,806	9,934	200,872	5%	-	9,934	200,872	5%
Travel - Lod > Per Diem	5,000	117	4,883	2%	-	117	4,883	2%
Travel - Event Registration	21,300	2,910	18,390	14%	-	2,910	18,390	14%
AMPO Board Expense	0	-	0	0%	-	-	0	0%
NARC BOARD EXPENSE	3,000	-	3,000	0%	-	-	3,000	0%
RC Special Projects	18,000	100	17,900	1%	5,000	5,100	12,900	28%
RC Sponsorships	76,100	12,000	64,100	16%	350	12,350	63,750	16%
	4,560,304	632,467	3,927,837	14%	1,621,900	2,254,367	2,305,938	49%

**Budget v. Actual and Encumbrances
Through August - 17% of Year**

	Yr to Date Expenditures			Pct of Bud	Encum- brances	YTD Expenditures Plus		Pct of Bud
Budget	Thru Aug	Balance	Encumbrs			Balance		
Fringe Benefits								
Vacation Accrual Reconciliatio	-	0	0	0%	-	0	0	0%
Severance Pay	-	0	0	0%	-	0	0	0%
Sick Leave Payback	-	0	0	0%	-	0	0	0%
Compensation Awards	50,000	47,826	2,174	96%	-	47,826	2,174	96%
Retirement - PERS	1,748,154	251,387	1,496,767	14%	-	251,387	1,496,767	14%
Retirement - PARS	56,916	14,418	42,498	25%	-	14,418	42,498	25%
Health Insurance	750,000	108,722	641,278	14%	-	108,722	641,278	14%
Dental Insurance	79,960	15,000	64,960	19%	-	15,000	64,960	19%
Vision Insurance	26,747	4,074	22,673	15%	-	4,074	22,673	15%
Life Insurance	110,000	14,885	95,115	14%	-	14,885	95,115	14%
Medical & Dental Cash Rebate	324,600	23,969	300,631	7%	-	23,969	300,631	7%
Medicare Tax	138,786	14,467	124,319	10%	-	14,467	124,319	10%
Tuition Reimbursements	5,000	1,000	4,000	20%	-	1,000	4,000	20%
Bus Passes	12,000	1,413	10,587	12%	-	1,413	10,587	12%
Carpool Reimbursements	4,000	350	3,650	9%	-	350	3,650	9%
Bus Passes - Taxable	63,000	8,262	54,738	13%	-	8,262	54,738	13%
Workers Comp Insurance	233,900	233,009	891	100%	-	233,009	891	100%
Unemployment Insurance	33,540	0	33,540	0%	-	0	33,540	0%
Deferred Comp Match	76,500	5,003	71,497	7%	-	5,003	71,497	7%
Benefit Administration Fees	4,000	516	3,484	13%	-	516	3,484	13%
	3,717,103	744,301	2,972,802	20%	-	744,301	2,972,802	20%
Other								
Soft Match Contributions	3,305,334	0	3,305,334	0%	3,305,334	3,305,334	-	100%
Exp - Local cash	550,000	0	550,000	0%	-	0	550,000	0%
Reconcile to Burden	(93,450)	0	(93,450)	0%	-	0	(93,450)	0%
	3,761,884	0	3,761,884	0%	3,305,334	3,305,334	456,550	88%
Grand totals:	35,790,435	2,565,771	33,224,663	7%	12,237,368	14,803,139	20,987,296	41%

% of Budget Spent @ 17% of year



**Budget v. Actual and Encumbrances
General Fund Only
Through August - 17% of Year**

	Budget	Yr to Date Expenditures Thru Aug	Balance	Pct of Bud	Encum- brances	YTD Expenditures Plus Encumbrs	Balance	Pct of Bud
Staff								
Salaries	14,730	495	14,235	3%	-	495	14,235	3%
Fringe Burden	8,716	309	8,406	4%	-	309	8,406	4%
Indirect Burden	26,128	897	25,231	3%	-	897	25,231	3%
	49,574	1,701	47,872	3%	-	1,701	47,872	3%
Consultant / Professional Services								
SCAG Consultant	280,000	29,999	250,001	11%	150,501	180,500	99,500	64%
Legal Services	200,000	-	200,000	0%	25,000	25,000	175,000	13%
Professional Services	12,980	-	12,980	0%	-	-	12,980	0%
	492,980	29,999	462,981	6%	175,501	205,500	287,480	42%
Direct Costs								
Payroll Bank Fees	-	500	(500)	0%	-	500	(500)	0%
Office Supplies	-	-	-	0%	-	-	-	0%
SCAG Memberships	13,133	-	13,133	0%	17,283	17,283	(4,150)	132%
Capital Outlay	44,000	-	44,000	0%	-	-	44,000	0%
RC & Committee Meetings	20,000	968	19,032	5%	10,645	11,613	8,387	58%
RC Retreat	15,000	-	15,000	0%	-	-	15,000	0%
RC General Assembly	15,000	-	15,000	0%	-	-	15,000	0%
TRAINING	25,000	-	25,000	0%	-	-	25,000	0%
Other Meeting Expense	20,000	-	20,000	0%	900	900	19,100	5%
Miscellaneous	13,701	1,246	12,455	9%	1,000	2,246	11,455	16%
RC Meeting Stipends	140,000	13,515	126,485	10%	-	13,515	126,485	10%
Letter of Credit Interest	100,000	-	100,000	0%	-	-	100,000	0%
Caltrans Rapid Pay Fees	1,000	150	850	15%	-	150	850	15%
Cash Contributions to Projects	285,632	-	285,632	0%	-	-	285,632	0%
Travel	39,300	602	38,698	2%	-	602	38,698	2%
Travel - Lod. > Per Diem	5,000	117	4,883	2%	-	117	4,883	2%
Travel - Event Registration	3,000	120	2,880	4%	-	120	2,880	4%
AMPO Board Expense	-	-	-	0%	-	-	-	0%
NARC BOARD EXPENSE	3,000	-	3,000	0%	-	-	3,000	0%
RC Special Projects	18,000	100	17,900	1%	5,000	5,100	12,900	28%
RC Sponsorships	76,100	12,000	64,100	16%	350	12,350	63,750	16%
	836,866	29,318	807,548	4%	35,178	64,496	772,370	8%
Grand totals:	1,379,420	61,018	1,318,401	4%	210,679	271,697	1,107,722	20%